

**STATE OF DELAWARE**  
**OFFICE OF**  
**AUDITOR OF ACCOUNTS**

**BRANDYWINE SCHOOL DISTRICT**

The seal of the State of Delaware is centered in the background of the text. It features two figures, a farmer on the left and a soldier on the right, flanking a central shield. The shield contains a ship and a cow. Above the shield is a crest with a ship. Below the shield is a banner with the words "LIBERTY AND INDEPENDENCE".

**TUITION TAX**  
**PERFORMANCE AUDIT**

**FISCAL YEAR 2007**

**FIELDWORK END DATE: SEPTEMBER 26, 2007**

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# EXECUTIVE SUMMARY

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## **BACKGROUND**

Title 14, Delaware Code, *Education*, Chapter 6, *Tuition Charges*, authorizes local school districts to levy a tax on district residents to pay for tuition eligible programs administered by the districts and private institutions. This tax is not subject to voter referendum. Delaware Department of Education (DOE) approves the educational programs that are tuition eligible and the tuition tax bills between the districts and provides regulations on allowable expenditures and the types of special needs that are funded by tuition eligible programs. The school district may educate the special needs child within the district or, if the child's needs require, may send the child to another local school district or private placement.

### **Brandywine School District Tuition Program**

DOE has formally approved eight tuition eligible programs for Fiscal Year 2007 at Brandywine School District (the District). Schools throughout the District may be operating one, all, or none of the tuition programs. The District did not operate the Delaware Adolescent Program, Inc. (DAPI) in FY07.

Brandywine School District participated in the DOE Special Education Funding Pilot Program for its fourth year during Fiscal Year 2007. The intent of the Pilot Program is to make individual decisions based on student need rather than disability category. This increases the opportunity to consider the regular classroom an option for providing special education services when appropriate. In moving toward the needs-based funding system, most students are no longer enrolled in a specific school identified as an Intensive Learning Center. Students are enrolled in their home schools and provided with an intensive or complex level of special education services under the Special Education Funding Pilot Program. As a result, additional resources (e.g., special education teacher, paraprofessionals, etc.) are provided in the regular education classrooms. This blending of regular and special education students in the classroom has made it more difficult to specifically identify authorized positions and their funding sources to tuition eligible programs. The August 29, 2006, Pilot Program memo, under the requirements for Intense and Complex Special Education Units, states "Each district would have the ability to generate tuition to cover the local cost of the educational program for these students and any excess costs involved in the provision of FAPE (Free Appropriate Public Education) to these students." Per the DOE memo, students in the Intense and Complex grouping are tuition tax eligible.

The District spent approximately \$5,220,000 on its tuition program during the fiscal year ended June 30, 2007.

## **AUDIT CONCLUSIONS AND OBSERVATIONS**

Based on the results of the audit procedures performed, Office of Auditor of Accounts (AOA) noted instances where the district did not properly allocate charges that were for both tuition eligible programs and regular education and therefore, charged expenditures to the tuition tax program that were not allowable and for DOE approved tuition programs. The District's tuition tax budget was developed based on allowable educational related expenses and the tuition tax rate is reasonable. In addition, the District correctly completed its tuition tax bills.

Findings related to the tuition tax programs were identified at both the DOE and District level.

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# EXECUTIVE SUMMARY

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The following findings were identified at the Department of Education level:

- DOE's Financial and Administrative Services Branch did not correctly allocate property tax revenue to the correct appropriations. In FY07, the tuition tax appropriation was under funded by approximately \$350,000.
- DOE regulations related to tuition charges for tuition eligible programs do not reflect the requirements of the needs-based educational environment that is being piloted in several of the Delaware local school districts, including Brandywine School District.

The following findings were identified at the District level:

- Of the 267 transactions tested, totaling \$385,145, that included payment vouchers (PV), expenditure corrections (EX), and intergovernmental vouchers (IV), 18 or \$7,543 of the charges were not readily identifiable as supporting approved tuition tax programs. Of the 27 personnel selected totaling \$228,892 in tuition tax funding, 3 employees or \$21,271, were not readily identifiable as working in a tuition eligible program.
- Brandywine School District has not documented its methodology for charging expenditures and allocating tuition tax funding units by building earned to the tuition tax program under the pilot program. The District has developed a methodology to charge tuition tax eligible funding units by building, but the methodology is not documented.

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# AUDIT AUTHORITY

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Title 29, Del. C. c. 29 authorizes the Auditor of Accounts to perform post audits of all the financial transactions of all State agencies. The law requires that the audits be made in conformity with generally accepted auditing principles and practices. Such principles and practices are established by two standard setting bodies: the American Institute of Certified Public Accountants, which has issued generally accepted auditing standards, and the U.S. General Accountability Office, which has issued generally accepted government auditing standards.

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# BACKGROUND

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Title 14, Delaware Code, *Education*, Chapter 6, *Tuition Charges*, authorizes local school districts to levy a tax on district residents to pay for tuition eligible programs administered by the districts and private institutions. This tax is not subject to voter referendum. Delaware Department of Education (DOE) approves the educational programs that are tuition eligible and the tuition tax bills between the districts and provides regulations on allowable expenditures and the types of special needs that are funded by tuition eligible programs. The school district may educate the special needs child within the district or, if the child's needs require, may send the child to another local school district or private placement.

Students from the District, other Delaware districts, and other states may attend the tuition eligible schools or programs, provided the students qualify for the service. In determining the tuition to be charged, the District is required by Title 14, Delaware Code, *Education*, Chapter 6, *Tuition Charges* to compute the tuition by adding its share of educational related expenses as allowed by DOE regulations. The sum of the allowable expenses is divided by the total number of pupils in the authorized program and grades and attending all public schools in the receiving district as of September 30 of the current school year to calculate a tuition rate per pupil. The cost for the current year may be estimated cost and shall include an amount, added or subtracted from the estimate, which will represent the difference between the estimated and the actual costs of the tuition charges for the same purpose in the previous year. The District estimates tuition program expenditures based on a tuition tax program budget that it prepares on an annual basis. The budget takes into consideration prior year expenditures, expected increases/decreases in revenues and expenditures, private placement costs, and funds available from the prior year. For each pupil attending a public school of another district as of September 30, the receiving district shall bill the sending district, and the sending district shall pay the tuition charges per pupil on or before January 1 of the fiscal year in which the bill is submitted to the sending district for payment. In the case of pupils attending the public schools of the receiving district for less than a full term, the tuition charge shall be prorated by reference to the period of time during which such pupils actually attended the receiving district's schools, provided that attendance for part of any month shall be counted as a full month of attendance. The District is required to bill each sending district its share of the tuition rate per pupil. DOE has developed a standard tuition billing form for use by the districts. The tuition billing forms are to be approved by the Secretary of Education prior to billing.

DOE has defined direct and indirect costs on its *Department of Education Tuition Billing Form*. Direct costs are defined as local costs that directly support the provision of educational services, and are readily identifiable as supporting the program without requiring the assignment of costs on a pro-rated or formula basis. The only direct costs that may be assigned on a pro-rated basis are instructional personnel who spend a portion of their time providing instructional services to the special program. For those employees that charge their time to this special program, the district is responsible for maintaining appropriate documentation supporting the time charged.

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# BACKGROUND

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## Brandywine School District Tuition Program

DOE has formally approved the following eight tuition eligible programs for Fiscal Year 2007 at Brandywine School District (the District):

- Delaware Adolescent Program, Inc. (DAPI)
- Delaware Autism Program
- Bush Early Education Center
- Intensive Learning Center - Concord High
- Intensive Learning Center - Springer Middle
- Intensive Learning Center - P.S. duPont
- Intensive Learning Center - Mt. Pleasant Elementary
- Alfred I. duPont Hospital for Children - School Program

Schools throughout the District may be operating one, all, or none of the tuition programs. The District did not operate the DAPI program in FY07.

Brandywine School District participated in the DOE Special Education Funding Pilot Program for its fourth year during Fiscal Year 2007. The intent of the Pilot Program is to make individual decisions based on student need rather than disability category. This increases the opportunity to consider the regular classroom an option for providing special education services when appropriate. In moving toward the needs-based funding system, most students are no longer enrolled in a specific school identified as an Intensive Learning Center. Students are enrolled in their home schools and provided with an intensive or complex level of special education services under the Special Education Funding Pilot Program. As a result, additional resources (e.g., special education teacher, paraprofessionals, etc.) are provided in the regular education classrooms. This blending of regular and special education students in the classroom has made it more difficult to specifically identify authorized positions and their funding sources to tuition eligible programs. The August 29, 2006, Pilot Program memo, under the requirements for Intense and Complex Special Education Units, states “Each district would have the ability to generate tuition to cover the local cost of the educational program for these students and any excess costs involved in the provision of FAPE (Free Appropriate Public Education) to these students.” Per the DOE memo, students in the Intense and Complex grouping are tuition tax eligible.

The District spent approximately \$5,220,000 on their tuition program during the fiscal year ending June 30, 2007.

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# OBJECTIVES, SCOPE, & METHODOLOGY

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## OBJECTIVES

1. Determine if the expenditures charged to the tuition tax program are allowable and for DOE approved tuition programs and that the District's tuition tax budget was developed based on allowable educational related expenses.
2. Determine if the tuition tax rate is reasonable compared to tuition tax bills received from other districts and/or allowable expenditures for tuition tax programs.
3. Determine if the District correctly completed tuition tax bills.

## SCOPE

The performance audit covers the period of July 1, 2006 through June 30, 2007 (FY07 Bills) and includes a review of 10 percent of the invoices, personnel, journal entries, and transfers charged to tuition programs. In addition, the audit includes a review of FY07 tuition tax billing forms and a review of the FY08 tuition tax budget that supports the FY08 tuition tax rate.

## METHODOLOGY

The audit was performed in accordance with *Government Auditing Standards* applicable to performance audits issued by the Comptroller General of the United States.

Audit procedures consisted of the following:

- Reviewed laws and regulations pertaining to tuition tax programs and the processing of transactions.
- Interviewed appropriate officials at the District and DOE.
- Obtained PHRST and DFMS payroll and transaction data.
- Inspected supporting documentation such as vendor invoices, teacher schedules, and rosters.
- Determined if payroll expenditures, vendor invoices, journal entries, and transfers were allowable and in compliance with applicable laws and regulations.
- Reviewed the District's tuition tax budget process.
- Estimated FY08 tuition program expenditures, billings, and tuition tax rate and compared results to the District's tuition tax budget, expected billings, and FY08 tuition tax rate. (The District's budget process for FY08 occurs during FY07)

The criteria used in this performance audit consisted of the following:

- Title 14, Delaware Code, *Education*
- Fiscal Year 2007 Budget Epilogue language
- State of Delaware *Budget and Accounting Manual*
- Department of Education Regulations (Tuition Billing Form Instructions)



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# CONCLUSIONS

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***1. Determine if the expenditures charged to the tuition tax program are allowable and for DOE approved tuition programs and that the District's tuition tax budget was developed based on allowable educational related expenses.***

Based on the results of the audit procedures performed, AOA noted instances where the district did not properly allocate charges that were for both tuition eligible programs and regular education and therefore, charged expenditures to the tuition tax program that were not allowable. The District's tuition tax budget was developed based on allowable educational related expenses.

Findings related to the objective above were identified both at the DOE and District level.

***2. Determine if the tuition tax rate is reasonable compared to tuition tax bills received from other districts and/or allowable expenditures for tuition tax programs.***

Based on the results of the audit procedures performed, the tuition tax rate was determined to be reasonable.

***3. Determine if the District correctly completed tuition tax bills.***

Based on the results of the audit procedures performed, the District correctly completed its tuition tax bills.

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# FINDINGS AND RECOMMENDATIONS

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## *Department of Education*

### **Objective 1**

#### **Finding #1 – Property Tax Revenue Allocation**

The cash receipt (CR) documents prepared by the Department of Education (DOE) Financial and Administrative Services branch did not correctly allocate property tax revenue collected by New Castle County (NCC) on behalf of Brandywine School District to the correct appropriations. In FY07 the District's tuition tax appropriation was under funded by approximately \$350,000. The District also did not detect the under funding.

Property tax revenue that includes current expense, debt service, tuition, minor capital, and technology tax is collected by New Castle County and is forwarded to Department of Education Financial and Administrative Services for the four reorganized school districts (Brandywine, Christina, Colonial, and Red Clay). Although correct in total, the amounts by type of tax collected and reported by NCC were rounded and therefore, not accurate. DOE used these rounded numbers for recording the amount of property tax revenue for each of the appropriations, which includes current expense (appropriation 8000), debt service (appropriation 8100), tuition tax (appropriation 8200), minor capital (appropriation 8400), and technology tax (appropriation 8425). The under funding in the tuition tax revenue was offset by over funding in the four other property tax appropriations.

Title 14, Delaware Code, *Education*, Chapter 19, *Local School Taxes* §1918 *Disbursement of school taxes; financial statement* (a) states, "Warrants or drafts on the said fund shall be drawn by the school board of the district and applied only for the purpose for which the levy is made."

Property tax revenue was not distributed at the tax rate authorized by the Board of Education. The tuition tax fund did not receive all the taxes collected per the tax warrant for FY07 while current expense, debt service, minor capital, and technology tax received amounts in excess of their respective tax rates.

#### **Recommendation**

DOE work with the District to determine the appropriate action that should be taken to reimburse the tuition program appropriation approximately \$350,000 for FY07 along with any amount determined that relates to a similar error in prior years. DOE should also change its procedures to calculate the allocation of property tax revenue and prepare the CR based on actual tax rates per the tax warrant rather than the summary provided by NCC. DOE should also address this finding as it relates to the three other reorganized school districts.

#### **Auditee Response**

The impact of the property tax distribution is not limited to Brandywine school district but affects all four districts that comprise the New Castle County Tax District (Brandywine, Christina, Colonial and Red Clay). For FY 2008, the DOE has adjusted its distribution formula to properly record collections by category. As the processor of the tax collections and not the recipient of the funds, the DOE will be

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# FINDINGS AND RECOMMENDATIONS

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meeting with the four school districts involved to determine the best manner for moving forward with the prior year adjustments. Your office will be notified of the results of that discussion. The DOE will also communicate the impact of the rounding with the New Castle County Department of Finance.

## **Finding #2 – DOE Regulations for Tuition Eligible Programs**

DOE regulations related to tuition charges for tuition eligible programs do not reflect the requirements of the needs-based educational environment that is being piloted in several of the Delaware local school districts, including Brandywine School District. In an inclusive environment, where tuition eligible students are educated in a regular classroom, the expenses associated with the education of this student may no longer be “readily identifiable” as required by the current DOE Tuition Billing Form. As more tuition tax eligible students are placed in the regular classrooms, there may be a greater need to allocate indirect costs to the tuition eligible programs.

Indirect costs are those which are not easily identifiable with a specific program, but which are necessary to the operation of the program. These costs are shared among programs. The full cost of a program rightfully includes a share of the overall costs of the organization. Knowing the full cost of a program sets a basis for financial analysis of the program, for setting fees and tax rates, and requesting reimbursement from funding sources.

DOE’s Curriculum and Institutional Improvement Branch requires the inclusion of special needs students into a least restrictive environment. An August 6, 2006, Funding Pilot memorandum from the Curriculum and Institutional Improvement Branch states “Specifically, they” (the current categorical-based system) “encourage the use of more segregated settings for students with disabilities and work against the Least Restrictive Environment provisions of the Individuals with Disabilities Education Act (IDEA). The 1997 reauthorization of the IDEA added a requirement that States must ensure their funding systems are “placement neutral” and do not contain incentives for serving children in more restrictive settings.”

The *Department of Education Tuition Billing Form* and Instructions are the main source of DOE regulations related to tuition charges. These instructions are reflective of the categorical-based system that is a more segregated setting for students with disabilities. DOE regulations detailed on the *Instructions for Department of Education Billing Form* state, “direct costs are limited to those local costs that directly support the provision of educational services, and are readily identifiable as supporting the program without requiring the assignment of costs on a pro-rated or formula basis. The only direct costs that may be assigned on a pro-rated basis are instructional personnel who spend a portion of their time providing instructional services to the special program.” For those employees that charge their time to this special program, the District is responsible for maintaining appropriate documentation supporting the time charged. DOE does allow an indirect cost rate to be charged to other districts sending students to the District’s tuition programs.

Title 14, Delaware Code, *Education*, Chapter 6, *Tuition Charges*, Section 602(b) refers to DOE regulations. DOE regulations related to tuition charges have not been revised to reflect a needs-based system.

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# FINDINGS AND RECOMMENDATIONS

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The districts need additional guidance from DOE to ensure that they are implementing the pilot needs-based funding system appropriately and that they are appropriately allocating expenditures to their tuition program, basing their budget on allowable educational related expenses, and setting a reasonable tax rate.

## **Recommendation**

DOE's Financial and Administrative Services Branch provide additional guidance to the districts and revise DOE regulations related to tuition charges to address expenses associated with the education of tuition eligible students that may not be "readily identifiable" in an inclusive environment.

If DOE agrees that costs not readily identifiable to the tuition program should be charged to the tuition program and these costs are not covered by the District's indirect cost allocation rate, DOE update the *Instructions for Department of Education Billing Form* to reflect such changes. The districts then develop an allocation methodology that adequately reflects the use of the services that are to be allocated. The two most common indirect cost allocation methods are 1) case by case basis and 2) development of an indirect cost rate.

If DOE does not agree that these indirect costs be allocated to the tuition program, the districts should not charge the tuition program for these types of costs.

## **Auditee Response**

The DOE has already issued the tuition billing forms and instructions for the current year. Per the instructions, the forms are due to DOE by November 30<sup>th</sup>. In the past year, the DOE has met with a group of business managers to develop additional guidance regarding tuition charges that have been raised by local districts as well as past audits. The issue of indirect cost allocations will be incorporated in that review for next year's billing cycle. In addition, the DOE is preparing legislation to obtain additional regulatory authority to address issues for which such authority does not currently exist.

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# FINDINGS AND RECOMMENDATIONS

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## ***BRANDYWINE SCHOOL DISTRICT***

### **Objective 1**

#### **Finding #1 – Tuition Tax Expenditure and Salary Errors**

AOA reviewed 10 percent of the invoices, journal entries, transfers, and personnel charged to the tuition eligible programs at the district. Of the 267 transactions tested, totaling \$385,145, that included 82 payment vouchers (PV), 180 expenditure corrections (EX), and 5 intergovernmental vouchers (IV), 18 or \$7,543 of the charges were not readily identifiable as supporting approved tuition tax programs. Of the 27 personnel selected totaling \$228,892 in tuition tax funding, 3 employees or \$21,271, were not readily identifiable as working in a tuition eligible program.

Therefore, the District did not properly allocate charges that were for both tuition eligible programs and regular education, and charged expenditures to the tuition tax program that were not allowable.

Title 14, Delaware Code, *Education*, Chapter 6, *Tuition Charges*, Section 602(b), states, “in determining the tuition to be charged, the receiving district shall compute the tuition by adding such receiving district’s share of educational expenses as allowed by Department of Education regulations.” DOE regulations detailed on the *Instructions for Department of Education Tuition Billing Form* states, “direct costs are limited to those local costs that directly support the provision of educational services, and are readily identifiable as supporting the program without requiring the assignment of costs on a pro-rated or formula basis. The only direct costs that may be assigned on a pro-rated basis are instructional personnel who spend a portion of their time providing instructional services to the special program. For those employees that charge their time to this special program, the district is responsible for maintaining appropriate documentation supporting the time charged.”

#### **Recommendation**

The District reimburse the tuition tax appropriation for the \$28,814 in expenditures that were determined to be unallowable charges. In addition, the District should put policies and procedures in place to ensure that the tuition program is being appropriately charged for allowable costs under DOE approved tuition programs.

#### **Auditee Response**

The district accepts that of the three employees questioned, two were charged inappropriately to Tuition Tax. One was a teacher, who in the prior year had been eligible to be charged to tuition but had moved into a different classroom and was no longer eligible. The district’s tracking spreadsheet had his salary listed to be re-coded out of tuition but the adjustment never took place and the lack of adjustment was not detected. The second was bus driver whose route was coded in error to tuition. The third employee was a paraprofessional whose payroll charge for tuition was for the twelve month BSAP program which is

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# FINDINGS AND RECOMMENDATIONS

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clearly tuition eligible. The district therefore accepts that \$19,941 out of the \$21,271 was coded in error and has already recoded these expenditures appropriately.

The district has put procedures in place to ensure that salary adjustments for tuition expenditures are reconciled on a routine basis.

With respect to the \$7,543.17 in charges that were not “readily identifiable”, most relate to extremely complex billing through vendors for therapy services. These bills often include payments for students who are and are not tuition eligible. In the past, students were easily identified as intensive through a class they were assigned to in limited number of schools. As the district has moved from categorical to needs based funding over the past two years, it was not always clear as to whose services should be charged to the tuition account and the vendor made the determination and a handful of students were billed to tuition who were not eligible. It should be noted that several were also not charged to tuition who should have been. In the fall of 2008 we were required to and funding was based upon identifying students as basic, intensive or complex. As such it is now possible for the district to verify each student's funding level and, therefore tuition eligibility through the state student information system and procedures have already been put in place to ensure that all students on these billings are coded appropriately.

## **Auditor's Comment**

Supporting documentation was not made available to AOA during the audit to support the \$1,330 as being a tuition eligible charge.

## **Finding #2 – Documentation of Allocation Methodology**

Brandywine School District has not documented its methodology for charging expenditures and allocating tuition tax funding units by building earned to the tuition tax program under the pilot program.

The FY07 Tuition Billing Form and Instructions provided by DOE state, “The only direct costs that may be assigned on a pro-rated basis are instructional personnel who spend a portion of their time providing instructional services to the special program. For those employees that charge their time to this special program, the district is responsible for maintaining appropriate documentation supporting the time charged.” The Brandywine School District has developed a methodology to charge tuition tax eligible teaching staff funding units by building, but the methodology is not documented.

Documentation is an important aspect of control and communication. It generally provides (1) an understanding of an entity's objectives, (2) a basis for training new personnel, (3) a means of communicating common information, (4) a source of information about accounting controls, and (5) a source of information that will aid in providing continuity in the event experienced personnel leave.

The State of Delaware *Budget and Accounting Manual*, Chapter II states, “A well designed system of controls must include written policies and procedures to ensure that each control objective is met.”

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# FINDINGS AND RECOMMENDATIONS

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*Internal Control - Integrated Framework*, published by COSO, defines control activities as policies and procedures that help ensure management directives are carried out. Control activities occur throughout an organization, at all levels and functions, and include a wide range of activities, such as authorizations, verifications, reconciliations, reviews of operating performance, security of assets, and segregation of duties. To ensure control activities meet the objectives of management, written policies and procedures documenting the District's methodology for charging expenditures and allocating tuition tax funding units to the tuition tax program under the pilot program needs to be established, communicated to employees, and documented.

Documentation of the allocation methodology is important to provide a source of information that will aid in supporting the expenditures charged and allocated to the tuition program.

## **Recommendation**

The District formally document its methodology for charging expenditures and allocating tuition tax funding units to tuition tax funds under the pilot program. AOA concurs with DOE's recommendation of utilizing time and effort reporting to support payroll allocations. The documented methodology should be analyzed and reviewed periodically, by the District's management.

## **Auditee Response**

The district developed its formal methodology for charging these expenditures in 2007. This methodology will be fully documented.

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# FOLLOW-UP OF PRIOR YEAR FINDINGS

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The following Tuition Tax findings are from the Brandywine School District audit report dated December 14, 1998:

Prior Year Findings	Status
<b>Department of Education</b>	
Department of Education should provide guidance to all districts on the allocation of payroll costs where a portion of a classroom includes special program students.	Not Implemented. See current year Department of Education finding #2.
<b>Brandywine School District</b>	
Brandywine could not provide support in all instances for general costs and payroll costs allocated to the tuition program and did not have a documented cost methodology to allocate "general" costs such as transportation.	Implemented
Brandywine over-estimated program expenditures in the budget.	Implemented
Brandywine used tuition tax funding for the DAPI program. DAPI was not a Tuition Tax approved program.	Implemented
Brandywine operated a preschool program for both typical and special needs children. Parents of typical children paid tuition to send their children to this program. The tuition receipts were not deposited into the State Treasury accounts.	Implemented

## Status Key:

### Implemented

The concern has been addressed by implementing the original or an alternate corrective action.

### Not Implemented

The corrective action has not been initiated.

### Partially

### Implemented

The corrective action has been initiated but is not complete and the auditor has reason to believe management fully intends to address the concern.



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# DISTRIBUTION OF REPORT

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Copies of this report have been distributed to the following public officials:

Executive

The Honorable Ruth Ann Minner, Governor, State of Delaware  
The Honorable Richard S. Cordrey, Secretary, Department of Finance  
The Honorable Jennifer W. Davis, Director, Office of Management and Budget  
The Honorable Valerie Woodruff, Secretary, Department of Education  
Ms. Trisha Neely, Director, Division of Accounting, Department of Finance

Legislative

The Honorable Russell T. Larson, Controller General, Office of Controller General

Other Elective Offices

The Honorable Joseph R. Biden, Attorney General, Office of the Attorney General

Other

Ms. Dorcell Spence, Associate Secretary, Finance and Administrative Services, Department of Education  
Mr. Jerry Gallagher, Director, Financial Management, Department of Education  
Mr. Joseph Braumskill, President, Board of Education, Brandywine School District  
Dr. James Scanlon, Superintendent, Brandywine School District